

# FY 2000-01 BUDGET

## BUDGET SECTION SUMMARY

Section Title:

CSA #41 - Sanitation - Mirabel Heights

### A. Program Description

This budget finances operation, maintenance, and administration of a collection system which serves the Mirabel Heights area and is connected to the Forestville County Sanitation District treatment and disposal facilities.

### B. Financial Summary

GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
FY 99-00 Adopted	FY 00-01 Requested	Percent Change	FY 99-00 Adopted	FY 00-01 Requested	Percent Change
\$0	\$79,475	N/A	\$0	\$0	N/A

### C. Staffing Summary

No staffing is allocated to this index.

### D. Workload Summary

Workload Indicator	FY 98-99 Actual	FY 99-00 Budget Estimate	FY 99-00 Revised Estimate	FY 00-01 Projected	Change from FY 99-00 Budget Estimate
Total ESDs	N/A	N/A	N/A	187	N/A
Total APNs	N/A	N/A	N/A	254	N/A

### E. Summary of Issues and Significant Changes

CSA #41 - Mirabel Heights was established in fiscal year (FY) 1999-2000. The purpose of the fund is to account for the receipt of annual sewer service charge revenues collected on the tax rolls and apportioned by the Auditor-Controller's office. These revenues are subsequently transferred to the Forestville County Sanitation District (Forestville CSD) towards payment of Mirabel Heights proportionate share of Operations and Maintenance (O & M) expenses. The O & M charge for FY 2000-01 for Mirabel Heights is projected at **\$425** per ESD, based upon Forestville CSD's projected O & M expenses of \$242,675 and the estimated 571 ESD's to be serviced by the CSD in FY 2000-01, including 187 ESD's in Mirabel Heights. (Forestville CSD currently provides service for 384 ESD's).

Debt service payments related to the construction of the collection system are collected separately within the Sewer Assessment District Fund administered by the Sonoma County Tax-Collector's office.

The Mirabel Heights Water Pollution Control Project (Project) was constructed in FY 1999-2000 and consists of a collection system allowing for the delivery of wastewater to the Forestville CSD for treatment and disposal. The Project was initiated as a result of an on-site wastewater pollution study conducted by an independent consulting firm in 1990. This study concluded that 71% of the developed parcels within the study area had malfunctioning or marginally functioning septic systems. The Mirabel Heights area was subsequently placed on a septic system moratorium by the Sonoma County Health Officer, and the North Coast Regional Water Quality Control Board.

The United States Department of Agriculture, Rural Development (USDA) approved a loan of \$1.8 million and a grant of \$1.4 million for the construction of the Project. In order to secure the financing, the Mirabel Heights Citizens Advisory Committee, along with the Sonoma County Water Agency completed the formation of an assessment district.

It is anticipated that the Mirabel Heights area will eventually be formally annexed to the Forestville CSD.

### F. Summary of Reduction Options

No reduction options are proposed.

### G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

# FY 2000-01 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Section Title: CSA #41 - Sanitation - Mirabel Heights  
 Section/Index No: 608919

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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### REVENUES:

#### TAXES

1001 Flat Charges - CY	\$0	\$47,600	\$47,600	N/A
1061 Flat Charges - PY	0	0	0	N/A
1120 Penalties / Costs on Taxes	0	0	0	N/A

<b>Subtotal Taxes</b>	<b>\$0</b>	<b>\$47,600</b>	<b>\$47,600</b>	<b>N/A</b>
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#### CHARGES FOR SERVICES

3400 Sanitation Services	0	\$31,875	\$31,875	N/A
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<b>Subtotal Charges for Services</b>	<b>0</b>	<b>\$31,875</b>	<b>\$31,875</b>	<b>N/A</b>
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<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$79,475</b>	<b>\$79,475</b>	<b>N/A</b>
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### EXPENDITURES:

#### OTHER FINANCING USES

8640 OT - W/in Special Dist - BOS	\$0	\$79,475	\$79,475	N/A
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<b>Subtotal Other Financing Uses</b>	<b>\$0</b>	<b>\$79,475</b>	<b>\$79,475</b>	<b>N/A</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$79,475</b>	<b>\$79,475</b>	<b>N/A</b>
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<b>TOTAL NET COST</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<i>(Expenditures Minus Revenues)</i>				

## FY 2000-01 BUDGET

### CHARACTER JUSTIFICATION

Department - Division: CSA #41 - Sanitation - Mirabel Heights

Section Title: CSA #41 - Sanitation - Mirabel Heights

Character Title: Taxes

Character No.: 608919-10

#### **1001 Flat Charges - CY**

Flat charge revenue from annual service charges for proportionate O & M costs is projected at \$425 per ESD.

ESDs times annual rate: 112 x \$425 \$47,600

#### **1061 Flat Charges - PY**

This item records the estimated delinquent amount of prior year sewer service charges.

#### **1120 Penalties / Costs on Taxes**

This item records penalties paid on delinquent sewer service charges.

Character Title: Charges for Services

Character No.: 608919-30

#### **3400 Sanitation Services**

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. Charges are collected at the time new permits are issued, and the properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

The budgeted revenue reflects the estimated number of new hook-ups that will occur in FY 2000-01. It is estimated that 60%, or 112, of the 187 ESD's in Mirabel Heights will connect to the collection system during FY 1999-00, and are reflected in the requested budget for Flat Charges in FY 2000-01. The remaining 75 ESD's are expected to connect in FY 2000-01 and are reflected below:

Mirabel Heights 75 x \$425 = \$31,875

# FY 2000-01 BUDGET CHARACTER JUSTIFICATION

Department - Division: CSA #41 - Sanitation - Mirabel Heights

Section Title: CSA #41 - Sanitation - Mirabel Heights

Character Title: Other Financing Uses

Character No.: 608919-86

## **8640 - OT - Between Entities - BOS**

This account will record the transfer of funds to the Forestville County Sanitation District for the proportionate share of Operations and Maintenance expenses. The FY 2000-01 estimate is based upon the Forestville CSD's total estimated O & M expenses and the 571 ESD's the District's facilities are projected to service. Details of the FY 2000-01 Forestville CSD Operating expenses are shown below:

<u>Account</u>	Mirabel Heights	Forestville	<u>Total</u>
	<u>187 ESD's</u>	<u>384 ESD's</u>	
6040 Communications	364	746	1,110
6180 Maint-Bldgs/Imp	4,913	10,088	15,000
6262 Laboratory Supplies	150	307	457
6522 District Services	40,937	84,064	125,000
6573 Administration Costs	753	1,547	2,300
6610 Legal Services	983	2,018	3,000
6630 Audit/Accounting Services	1,804	3,704	5,508
7212 Chlorine Chem/Recorder	3,046	6,254	9,300
7217 State Permits/Fees	11,463	23,538	35,000
7320 Utilities	<u>15,065</u>	<u>30,935</u>	<u>46,000</u>
	<b>79,475</b>	<b>163,200</b>	<b>242,675</b>

**FY 2000-01 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** CSA #41 - Sanitation - Mirabel Heights  
**Section:** CSA #41 - Sanitation - Mirabel Heights  
**Index No.:** 608919

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
<b>Undesignated/Unreserved <u>BEGINNING</u> Retained Earnings Available for Budgeting</b> (See Detailed Components Below)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase retained earnings	0	0	79,475
Expenditures - (Decrease) retained earnings	0	0	(79,475)
<b>Net Surplus or Deficit - Inc/(Dec) to retained earnings</b>	0	0	0
<b>Adjustments to Reserves/Encumbrances:</b>			
<b>Net Adjustment - Increase/(Decrease) to Retained Earnings</b>	0	0	0
<b>Undesignated/Unreserved <u>ENDING</u> Retained Earnings Available for Budgeting</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Increase/(Decrease) in Retained Earnings for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Retained Earnings Components at Beginning of FY</u></b>	<b>7/1/98</b>	<b>7/1/99</b>	
Cash	\$0	\$0	
<b>Total Beginning Retained Earnings</b>	<b>\$0</b>	<b>\$0</b>	